

Amendments to the Claims:

This listing of claims replaces all prior versions and listings of claims in the application:

Listing of Claims:

1. (Currently Amended) A method for manufacturing a mounting substrate, comprising:
forming a plurality of electrodes which are directly electrically interconnected with each other via plating wires on a mounting substrate;

energizing the electrodes via the plating wires to coat the electrodes with plated films by electroplating; and

electrically separating the individual electrodes from each other by cutting off the plating wires

wherein front face electrodes functioning as bonding pads are formed on a front surface of the mounting substrate, and back face electrodes, which are connected to the front face electrodes and function as external electrodes, are ~~formed~~ arranged on a back surface of the mounting substrate in concentric patterns, ~~and the back face electrodes are connected to each other by the plating wires and~~

wherein each back face electrode of at least one of the concentric patterns is directly and electrically connected to four neighboring back face electrodes by separate respective plating wires extending from the back face electrode of the concentric pattern.

2. (Currently Amended) A method for manufacturing a mounting substrate, comprising:
providing electrodes which are arranged in a plurality of rows to surround a circuit element disposed in the vicinity of a center part of a mounting substrate and directly electrically interconnecting the adjacent electrodes with each other by use of plating wires;

energizing the electrodes to each other via the plating wires to coat the electrodes with plated films by electroplating; and

electrically separating the individual electrodes from each other by cutting off the plating wires

wherein front face electrodes functioning as bonding pads are formed on a front surface of the mounting substrate, and back face electrodes, which are connected to the front face electrodes and function as external electrodes, are ~~formed~~ arranged on a back surface of the mounting substrate in concentric patterns , ~~and the back face electrodes are connected to each other by the plating wires and~~

wherein each back face electrode of at least one of the concentric patterns is directly and electrically connected to four neighboring back face electrodes by separate respective plating wires extending from the back face electrode of the concentric pattern.

3. (Canceled)

4. (Original) The method of claim 1 or 2, wherein

a number of the electrodes are formed in a matrix form and the electrodes are coated with the plated films in a state where all the electrodes are electrically connected to each other by the plating wires.

5. (Original) The method of claim 1 or 2, wherein the plating wires are cut off by dicing.

6. (Currently Amended) A method for manufacturing a circuit device, comprising:

forming a plurality of electrodes on a mounting substrate, the plurality of electrodes being directly and electrically interconnected to each other by use of plating wires;

energizing the electrodes via the plating wires to coat the electrodes with plated films by electroplating;

electrically separating the individual electrodes from each other by cutting off the plating wires;

fixing a circuit element on the mounting substrate and electrically connecting the electrodes with the circuit element; and

forming a sealing resin to cover the circuit element

wherein front face electrodes functioning as bonding pads are formed on a front surface of the mounting substrate, and back face electrodes, which are connected to the front face electrodes and function as external electrodes, are ~~formed~~ arranged on a back surface of the mounting substrate in concentric patterns, ~~and the back face electrodes are connected to each other by the plating wires and~~

wherein each back face electrode of at least one of the concentric patterns is directly and electrically connected to four neighboring back face electrodes by separate respective plating wires extending from the back face electrode of the concentric pattern.

7. (Currently Amended) A method for manufacturing a circuit device, comprising:

providing electrodes which are arranged in plurality of rows to surround a circuit element disposed in the vicinity of a center part of a mounting substrate and connecting the adjacent electrodes to each other by use of plating wires, and the electrodes are directly electrically interconnected with each other;

energizing the electrodes via the plating wires to coat the electrodes with plated films by electroplating;

electrically separating the individual electrodes from each other by cutting off the plating wires;

fixing a circuit element on the mounting substrate and electrically connecting the electrodes to the circuit element; and

forming a sealing resin to cover the circuit element

wherein front face electrodes functioning as bonding pads are formed on a front surface of the mounting substrate, and back face electrodes, which are connected to the front face

electrodes and function as external electrodes, are ~~formed~~ arranged on a back surface of the mounting substrate in concentric patterns, ~~and the back face electrodes are connected to each other by the plating wires and~~

wherein each back face electrode of at least one of the concentric patterns is directly and electrically connected to four neighboring back face electrodes by separate respective plating wires extending from the back face electrode of the concentric pattern.

8. (Canceled)

9. (Original) The method of claim 6 or 7, wherein

a number of the electrodes are formed in a matrix form and the electrodes are coated with the plated films in a state where all the electrodes are electrically connected to each other by the plating wires.

10. (Currently Amended) The method of claims 6 or ~~and~~ 7, wherein the plating wires are cut off by dicing.

11. (New) The method of claim 1, wherein the back face electrodes are arranged in four concentric patterns.

12. (New) The method of claim 1, wherein each of the concentric patterns respectively form a rectangular shape.

13. (New) The method of claim 2, wherein the back face electrodes are arranged in four concentric patterns.

14. (New) The method of claim 2, wherein each of the concentric patterns respectively form a rectangular shape.

15. (New) The method of claim 6, wherein the back face electrodes are arranged in four concentric patterns.

16. (New) The method of claim 6, wherein each of the concentric patterns respectively form a rectangular shape.

17. (New) The method of claim 7, wherein the back face electrodes are arranged in four concentric patterns.

18. (New) The method of claim 7, wherein each of the concentric patterns respectively form a rectangular shape.